

EXHIBIT G

Butler, Paul T. (TAX)

From: trackingupdates@fedex.com
Sent: Thursday, May 19, 2016 2:44 PM
To: Butler, Paul T. (TAX)
Subject: FedEx Shipment Notification

**This shipment is scheduled to be sent on
05/19/2016.**

See "Preparing for Delivery" for helpful tips

Tracking # 783145602210



Anticipated ship date:
Thu, 5/19/2016

Paul T. Butler, Esquire
USDOJ
Washington, DC 20001
US



Initiated

Scheduled delivery:
**Tue, 5/24/2016 by 8:00
pm**

Jeffrey P. Pomerantz
364-38109 Second Avenue
Squamish, B.C.
SQUAMISH, BC V8B0T7
CA

Shipment Facts

Tracking number:	<u>783145602210</u>
Service type:	FedEx International Economy
Packaging type:	FedEx Envelope
Number of pieces:	1
Weight:	0.50 lb.
Special handling/Services:	No Signature Required Deliver Weekday Residential Delivery

Preparing for Delivery

To help ensure successful delivery of your shipment, please review the below.

Won't be in?

You may be able to hold your delivery at a convenient FedEx World Service Center or FedEx Office location for pick up. Track your

EXHIBIT H

Butler, Paul T. (TAX)

From: trackingupdates@fedex.com
Sent: Thursday, May 19, 2016 2:52 PM
To: Butler, Paul T. (TAX)
Subject: FedEx Shipment Notification

**This shipment is scheduled to be sent on
05/19/2016.**

See "Preparing for Delivery" for helpful tips

Tracking # 783145926763

Anticipated ship date:
Thu, 5/19/2016

Paul T. Butler, Esquire
USDOJ
Washington, DC 20001
US



Initiated

Scheduled delivery:
**Fri, 5/20/2016 by 4:30
pm**

Jeffrey P. Pomerantz
250 H Street, #77
BLAINE, WA 98230
US



Shipment Facts

Tracking number:	<u>783145926763</u>
Service type:	FedEx Standard Overnight
Packaging type:	FedEx Envelope
Number of pieces:	1
Weight:	0.50 lb.
Special handling/Services:	Deliver Weekday Residential Delivery
Associated return tracking number(s):	795150085771

Preparing for Delivery

To help ensure successful delivery of your shipment, please review the below.

Won't be in?

You may be able to hold your delivery at a convenient FedEx World Service Center or FedEx Office location for pick up. Track your

EXHIBIT I

Butler, Paul T. (TAX)

From: trackingupdates@fedex.com
Sent: Friday, May 20, 2016 2:42 PM
To: Butler, Paul T. (TAX)
Subject: FedEx Shipment 783145926763 Delivered

Your package has been delivered

Tracking # 783145926763

Ship date:
Thu, 5/19/2016

Paul T. Butler, Esquire
USDOJ
Washington, DC 20001
US

Delivery date:
Fri, 5/20/2016 11:16 am

Jeffrey P. Pomerantz
250 H Street, #77
BLAINE, WA 98230
US



Shipment Facts

Our records indicate that the following package has been delivered.

Tracking number:	<u>783145926763</u>
Status:	Delivered: 05/20/2016 11:16 AM Signed for By: J.BORCHART
Signed for by:	J.BORCHART
Delivery location:	BLAINE, WA
Delivered to:	Shipping/Receiving
Service type:	FedEx Standard Overnight
Packaging type:	FedEx Envelope
Number of pieces:	1
Weight:	0.50 lb.
Special handling/Services:	Deliver Weekday Residential Delivery
Associated return tracking number(s):	795150085771

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FedEx Tracking

783145926763

Ship date

Thu 5/19/2016

Washington, DC US

**Delivered**

Signed for by: J BURDUMAY

Actual delivery

Fri 5/20/2016 11:16 am

BLAINE WA US

Returns

Travel History

Date/Time	Activity	Location
5/20/2016 - Friday		
11:16 am	Delivered	BLAINE WA
9:10 am	On FedEx vehicle for delivery	BLAINE WA
8:59 am	At local FedEx facility	BLAINE WA
5:19 am	At destination sort facility	SEATTLE WA
3:52 am	Departed FedEx location	SEATTLE WA
12:15 am	Arrived at FedEx location	SEATTLE WA
5/19/2016 - Thursday		
9:25 pm	Left FedEx origin facility	WASHINGTON DC
7:34 pm	Picked up	WASHINGTON DC
1:51 pm	Shipment information sent to FedEx	

Shipment Facts

Tracking number	783145926763	Service	FedEx Standard Overnight
Weight	0.5 lbs / 0.23 kgs	Delivered To	Shipping/Receiving
Total pieces	1	Total shipment weight	0.5 lbs / 0.23 kgs
Outbound reason		Terms	Shipper
Packaging	FedEx Envelope	Special handling section	Deliver Weekday Residential Delivery



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EXHIBIT J

Butler, Paul T. (TAX)

From: trackingupdates@fedex.com
Sent: Thursday, May 26, 2016 5:36 PM
To: Butler, Paul T. (TAX)
Subject: FedEx Shipment 783145602210 Delivered

Your package has been delivered

Tracking # 783145602210

Ship date:
Thu, 5/19/2016
PAUL T. BUTLER, ESQUIRE
USDOJ
WASHINGTON, DC 20001
US



Delivery date:
Thu, 5/26/2016 2:27 pm
JEFFREY P. POMERANTZ
364-38109 SECOND AVENUE
SQUAMISH, B.C.
SQUAMISH, BC V8B0T7
CA

FedEx

Shipment Facts

Our records indicate that the following package has been delivered.

Tracking number: 783145602210

Status: Delivered: 05/26/2016 2:27 PM
Signed for By: C.BUX

Signed for by: C.BUX

Delivery location: SQUAMISH, BC

Delivered to: Receptionist/Front Desk

Service type: FedEx International Economy

Packaging type: FedEx Envelope

Number of pieces: 1

Weight: 1.00 lb.

Special handling/Services: No Signature Required
Deliver Weekday
Residential Delivery

Associated return tracking number(s): 795150069890



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783145602210

Ship date:

Thu 5/19/2016

WASHINGTON, DC US

Actual delivery:

Thu 5/26/2016 2:27 pm

SCAMIA, BC CA

**Delivered**Signature: *CHUCK*

Returns

Travel History

▲ Date/Time	Activity	Location
■ 5/26/2016 - Thursday		
2:27 pm	Delivered	SCAMIA, BC CA
10:05 am	On FedEx vehicle for delivery	SCAMIA, BC CA
9:09 am	At local FedEx facility	WASHINGTON, DC US
8:06 am	Delivery exception	WASHINGTON, DC US
■ 5/25/2016 - Wednesday		
4:45 pm	At local FedEx facility	WASHINGTON, DC US
■ 5/24/2016 - Tuesday		
3:21 pm	At local FedEx facility	WASHINGTON, DC US
12:00 pm	Delivery exception	WASHINGTON, DC US
11:19 am	On FedEx vehicle for delivery	WASHINGTON, DC US
7:27 am	At local FedEx facility	WASHINGTON, DC US
■ 5/21/2016 - Saturday		
8:11 am	International shipment release - Import	WASHINGTON, DC US
6:11 am	At destination sort facility	WASHINGTON, DC US
4:05 am	Departed FedEx location	WASHINGTON, DC US
3:46 am	In transit	WASHINGTON, DC US
12:05 am	In transit	WASHINGTON, DC US
■ 5/20/2016 - Friday		
8:37 am	Arrived at FedEx location	WASHINGTON, DC US
■ 5/19/2016 - Thursday		
7:34 pm	Picked up	WASHINGTON, DC US
1:41 pm	Shipment information sent to FedEx	

Shipment Facts

Tracking number	783145602210	Service	FedEx International Economy
Weight	1 lbs / 0.45 kgs	Delivered To	Receptionist/Front Desk
Total pieces	1	Total shipment weight	1 lbs / 0.45 kgs
Outbound reason		Terms	Shipper
Packaging	FedEx Envelope	Special handling section	Deliver Weekday Residential Delivery, No Signature Required



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EXHIBIT K



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0329e4f.netsofthost.com/mailbox-rental.html

Mailbox Rental. How does it work? Real Easy! Your Mailbox in Vancouver becomes your Alternate Address, just have a look at the samples below. You'll see ...

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Accutype Secretarial Services West Vancouver BC, V7T 1B9 - Manta ...

www.manta.com/ic/ml68dbz/ca/accutype-secretarial-services

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Accutype Secretarial Services - Fax Services - Address: 207-1425 Marine Dr, West Vancouver, BC Postcode V7T 1B9.

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Phone: +1 604-926-1985

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EXHIBIT L

Butler, Paul T. (TAX)

From: trackingupdates@fedex.com
Sent: Tuesday, June 07, 2016 3:55 PM
To: Butler, Paul T. (TAX)
Subject: FedEx Delivery Exception

We were unable to complete delivery of your package

See "Resolving Delivery Issues" for recommended actions

See "Preparing for Delivery" for helpful tips

Tracking # 783145268039

Ship date:
Thu, 5/19/2016



Delivery exception

Scheduled delivery:
Pending

Shipment Facts

FedEx attempted, but was unable to complete delivery of the following shipment:

Tracking number:	<u>783145268039</u>
Status:	Delivery exception
Service type:	FedEx International Economy
Packaging type:	FedEx Envelope
Number of pieces:	2
Weight:	1.50 lb.
Special handling/Services:	No Signature Required Deliver Weekday Residential Delivery
Associated return tracking number(s):	795150055058

Resolving Delivery Issues

The reason delivery was not completed is outlined below. Where applicable, resolution recommendations are also provided.

Exception Reason	Recommended Action
1. Unable to deliver shipment, returned to shipper	No action is required. The package is being returned to the shipper.

Preparing for Delivery

To help ensure successful delivery of your shipment, please review the below.

Won't be in?

You may be able to hold your delivery at a convenient FedEx World Service Center or FedEx Office location for pick up. Track your shipment to determine Hold at FedEx location availability.

 Please do not respond to this message. This email was sent from an unattended mailbox. This report was generated at approximately 2:55 PM CDT on 06/07/2016.

To learn more about FedEx Express, please go to fedex.com

All weights are estimated.

The shipment is scheduled for delivery on or before the scheduled delivery displayed above. FedEx does not determine money-back guarantee or delay claim requests based on the scheduled delivery. Please see the FedEx Service Guide for terms and conditions of service, including the FedEx Money-Back Guarantee, or contact your FedEx customer support representative.

To track the latest status of your shipment, click on the tracking number above, or go to fedex.com

This tracking update has been sent to you by FedEx at your request. FedEx does not validate the authenticity of the requestor and does not validate, guarantee or warrant the authenticity of the request, the requestor's message, or the accuracy of this tracking update. For tracking results and terms of use, go to fedex.com

Thank you for your business.



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FedEx Tracking

783145268039

Shipped

Thu 5/19/2016

WASHINGTON, DC US



Delivery exception

BURNABY, BC

SG

Pending

NORTH VANCOUVER, BC CA

Unable to deliver shipment, returned to shipper**Recommended action:**

No action is required. The package is being returned to the shipper.

No scheduled delivery date available at this time.

Returns

Travel History

Date/Time	Activity	Location
6/07/2016 - Tuesday		
12:43 pm	Received at destination	BURNABY, BC
	776464364760	
11:00 am	At local FedEx facility	BURNABY, BC
6/06/2016 - Monday		
10:51 am	At local FedEx facility	BURNABY, BC
6/03/2016 - Friday		
10:43 am	At local FedEx facility	BURNABY, BC
6/02/2016 - Thursday		
9:08 am	At local FedEx facility	BURNABY, BC
6/01/2016 - Wednesday		
10:26 am	At local FedEx facility	BURNABY, BC
5/31/2016 - Tuesday		
8:03 am	At local FedEx facility	BURNABY, BC
5/30/2016 - Monday		
10:50 am	At local FedEx facility	BURNABY, BC
5/27/2016 - Friday		
10:35 am	At local FedEx facility	BURNABY, BC
5/26/2016 - Thursday		
10:37 am	At local FedEx facility	BURNABY, BC
5/25/2016 - Wednesday		
10:42 am	At local FedEx facility	BURNABY, BC
5/24/2016 - Tuesday		
5:36 pm	At local FedEx facility	BURNABY, BC
2:16 pm	Delivery exception	BURNABY, BC
10:26 am	On FedEx vehicle for delivery	BURNABY, BC
7:27 am	At local FedEx facility	BURNABY, BC
5/21/2016 - Saturday		
8:31 am	International shipment release - Import	BURNABY, BC
6:11 am	At destination sort facility	BURNABY, BC
4:05 am	Departed FedEx location	BURNABY, BC
3:46 am	In transit	BURNABY, BC
12:07 am	In transit	BURNABY, BC
5/20/2016 - Friday		

8:37 am Arrived at FedEx location NEW YORK, NY
 5/19/2016 - Thursday
 7:34 pm Picked up WASHINGTON, DC
 1:23 pm Shipment information sent to FedEx

Shipment Facts

Tracking number	783145268039	Service	FedEx International Economy
Weight	0.5 lbs / 0.23 kgs	Total pieces	1
Total shipment weight	0.5 lbs / 0.23 kgs	Outbound reason	
Terms	Shipper	Packaging	FedEx Envelope
Special handling section	Deliver Weekday Residential Delivery. No Signature Required		



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FedEx® Tracking

776464364760

Ship date

Tue 6/07/2016

BURNABY, BC CA



Delivered

Signature: WHAIGHT

Delivery date

Wed 6/08/2016 10:30 am

WASHINGTON, DC US

Stay connected wherever you are. Track while you travel. ▶

Travel History

Date/Time	Activity	Location
6/08/2016 - Wednesday		
10:30 am	Delivered	WASHINGTON, DC

Shipment Facts

Tracking number	776464364760	Service	FedEx International Priority
Clearance detail link	Clearance detail	Shipper reference	RETURN A/B 783145268039
Special handling section	Deliver Weekday		

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EXHIBIT M

**UNITED STATES TAX COURT
DOCKET ENTRIES**

Docket No. 025058-15

INDEX

Jeffrey P. Pomerantz & Eleonore V. Pomerantz

v. COMMISSIONER OF INTERNAL REVENUE

Jeffrey P. Pomerantz
Eleonore V. Pomerantz

Petitioner Counsel (Total 01)

NH0108 Nesathurai, Harishanker
C2 Global Law LLP
Suite 901
360 Bay Street
Ontario, Canada M5H 2V6

Respondent Counsel (Total 02)

MJ2175 McGinty, Jennifer S.
300 Pearl Street
Suite 460
Olympic Towers
Buffalo, NY 14202

RD0395 Reale, Debra Lynn
333 East River Drive
Suite 200
Commerce Center One
East Hartford, CT 06108











NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0001	10/02/2015	PF	PETITION FILED by Petrs. Jeffrey P. Pomerantz & Eleonore V. Pomerantz: FEE PAID		R 10/14/2015	
 0002	10/02/2015	RQT	REQUEST FOR PLACE OF TRIAL AT BUFFALO, NY by Petrs. Jeffrey P. Pomerantz & Eleonore V. Pomerantz		R 10/14/2015	
 0003	11/23/2015	M011	MOTION FOR EXTENSION OF TIME TO FEBRUARY 12, 2016 TO FILE ANSWER by Resp. (NO OBJECTION)	GRM 11/25/2015	P 11/23/2015	
 0004	11/25/2015	GRM	GRANTED MOTION FOR EXTENSION OF TIME TO FEBRUARY 12, 2016 TO FILE ANSWER by Resp.		B 11/25/2015	
 0005	02/12/2016	A	ANSWER by Resp.		P 02/12/2016	
 0006	03/07/2016	O	ORDER CASES AT DOCKET NOS. 16976-15 AND 25058-15 ARE CONSOLIDATED.		B 03/07/2016	
 0007	03/28/2016	RTA	REPLY TO ANSWER by Petrs. Jeffrey P. Pomerantz & Eleonore V. Pomerantz		R 03/28/2016	
 0008	05/17/2016	RPT	STATUS REPORT by Resp.		P 05/17/2016	
 0009	08/30/2016	O	ORDER PARTIES BY 9/16/16 SHALL FILE A JOINT STATUS REPORT.		B 08/31/2016	
 0010	09/12/2016	RPT	STATUS REPORT by Resp.		P 09/12/2016	

EXHIBIT N

RECEIVED FEB 28 2013

Form **2848**
(Rev. March 2012)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name **RYCHMOND**Telephone **(916) 974-5753**Function **PRM**Date **03/01/2013****Part I Power of Attorney**

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

JEFFREY P POMERANTZ
189-1075 MARINE DRIVE
N VANCOUVER, BC, CANADA, V7P 3T6

Taxpayer identification number(s)

355-36-5631

Daytime telephone number

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

HARI NESATHURAI
DEVRY SMITH FRANK LLP
100-95 BARBER GREENE ROAD, TORONTO, ONTARIO, M3C 3E9

CAF No.

PTIN

Telephone No.

416-449-1400

Fax No.

416-449-7071

Check if to be sent notices and communications

Check if new: Address ☐Telephone No. ☐Fax No. ☐

Name and address

CAF No.

PTIN

Telephone No.

Fax No.

Check if to be sent notices and communications

Check if new: Address ☐Telephone No. ☐Fax No. ☐

Name and address

CAF No.

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Check if new: Address ☐Telephone No. ☐Fax No. ☐

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 841, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
INCOME	1040	2007, 2008, 2009, 2010, 2011
FBAR	TD F90-22.1	2007, 2008, 2009, 2010, 2011
FOREIGN PARTNERSHIP/FOREIGN CORPORATION	8865/8858	2007, 2008, 2009, 2010, 2011

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Uses Not Recorded on CAF. ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return;

☐ Other acts authorized: _____

(see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).


List any specific deletions to the acts otherwise authorized in this power of attorney:

Form 2848 (Rev. 8-2012)

Page 2

- 6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**
- 7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature  Date **2-27-13** Title (if applicable)

JEFFREY P POMERANTZ Print Name ☐☐☐☐☐ PIN Number Print name of taxpayer from line 1 if other than individual


Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. See Notice 2011-8 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LTO or STCP under section 10.7(a) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(a)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-i, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a-r)	Licensing Jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
A	NEW YORK	02NE5048168		2-27-13

Form 2848 (Rev. 8-2012)